

# Transparency at the Board of Equalization

Summary Report  
September 15, 2010

**Introduction**

The Board of Equalization is an agency that strives to offer transparency to all taxpayers and stakeholders. This summary report provides an update on the BOE's recent and ongoing activities related to transparency, and generally covers 2007-2010. The BOE, in an effort to be a more transparent agency, uses a variety of means to make information more easily accessible to the public and its employees. We will continue to move toward making all BOE information available to the public and present more information in the future. In recent years, the BOE has made significant strides in these efforts and will continue to do so.

## **Taxpayer Communication**

### **Publications/Manuals**

BOE has numerous publications and manuals written in plain English for taxpayers to use to obtain information relevant to their businesses. Taxpayers can view or request copies of 310 publications online. In addition, the BOE has created a CD that contains all BOE publications. An accompanying resource guide helps taxpayers navigate the CD quickly and efficiently. The CD and resource guide are made available to taxpayers at BOE events. Requests for these materials can be made by calling the Taxpayer Information Center's toll free number.

In an effort to improve public access to audit and compliance procedures and guidelines, the entire Audit Manual and Compliance Policy and Procedures Manual are available to taxpayers and stakeholders on the BOE website. This allows BOE taxpayers to obtain a clear understanding of what to expect during the audit process. Proposed changes to these manuals are routinely posted on the website for public review and comments.

Law Guides and annotations have also been posted online for easy access. Many redacted legal opinions and all annotated legal opinions are currently available online. Legislative Bill analyses can also be found on our Internet site.

### **Public Records Act Requests**

Our public website includes easy to find links to information regarding public access to BOE records and an email box that allows a requestor to email the Disclosure Officer directly. The BOE has experienced an exponential growth in the number of requests and the number of documents provided to the public pursuant to Public Record Act in the past three years.

A comprehensive training plan to increase staff awareness on how to properly respond to requests for information from the public was launched. One component in this effort was training for all staff in making Statement of Economic Interest Reports (Form 700) immediately available upon request. The Form 700s are available through headquarters and field offices.

### **Media/News Releases**

The BOE spokesperson continues to make daily contact with print, radio, and television reporters and is quoted in newspapers across the state and nation. Since January 2008, 1,600 media inquiries have been made through the Communications Office resulting in stories appearing in hundreds of print and broadcast media outlets. During that same time period, information was transmitted through the issuance of more than 250 news releases.

### **Online Seminars**

In 2009 Outreach Services Division began increasing the number of online audio and video seminar products available for convenient taxpayer use to enhance the in-person seminar program. Beginning January 2010, the BOE launched a comprehensive online seminar web page that offers the audio and video presentations in one location on a variety of topics. The online library includes two video presentations that walk taxpayers through the process of preparing and presenting an appeal at the Board of Equalization or Assessment Appeals Board. The online training has been well received and survey results show an overwhelming number of respondents find the presentations to be very useful. Another benefit of the online training products is that each presentation is followed by an email link where the taxpayer can submit further questions and receive a response within 48 hours.

**Internet**

The BOE Internet presence is vast and offers incredible transparency into BOE activities and programs to both internal and external stakeholders. The BOE website has nearly 4,000 web pages that allow taxpayers access to approximately 30,000 documents and other information.

In 2007, BOE moved toward full compliance with California Government Code section 11135, requiring that State of California web sites be accessible by persons with disabilities. BOE's efforts to improve web accessibility include the training of content authors in the proper preparation of electronic documents for the web, the principles of web accessibility, and customer usability. Most of our web-based videos are now closed-captioned and efforts continue to add closed-captioning to all web-based BOE videos.

In May 2009, the BOE went live with a new web design that is organized for easy use for taxpayers, rather than centered on BOE departments' needs. To keep our employees and other interested parties fully informed about activities and concerns regarding the BOE headquarters building at 450 N Street, a Building Assessment Webpage was added that is updated regularly with new information. This includes all information regarding air quality reports and related information.

Many items have been added to the home page providing great insight into our agency's activities. There are easily located links in the left navigation bar including: Current Litigation Reports, Rules and Regulations, Law Guides and Annotations, Access to Public Records and Public Meetings and Participation.

**Audio/Video Streaming**

Beginning in 2007, audio streaming of Board Meetings in both Sacramento and Culver City began. In October 2008, video streaming of the meetings at both locations began, allowing access through the Internet to live, real time broadcasts through the Internet to reach the public.

**Social Media**

BOE began to offer taxpayers access to information via their mobile devices in March 2010. Information available includes: Contact information for district offices, permit verification, and a link to the California Tax Service Center. Many BOE videos are located on YouTube and get significant hits from their placement there. In addition, in July 2010, the BOE Communications Office began alerting taxpayers and interested parties about news and information using Twitter.

**Video Conferencing**

In 2009 the External Affairs and the Technology Services Departments began developing a pilot project to explore the increased use of Video Conferencing and Webinar technologies. The pilot is ongoing.

**Taxpayer Notification/Communication**

The BOE has significantly increased its use of email and listserv notifications to quickly inform the taxpayers about important tax changes, distribute newsletters, and advertise upcoming events. Taxpayers are invited to sign up to be on listserv accounts that suit their particular interest on the BOE website.

**Hearing Summaries**

Taxpayer information that is public is now more readily available. Since the updated Rules of Tax Appeals were adopted in 2008, the hearing summaries have been attached to the public agenda when it is posted to the website 10 days prior to the hearings.

**Transparency for Non-English Speakers**

The BOE continues to expand its services to non-English speakers through several means. Many publications are translated into the four core languages of Spanish, Chinese, Vietnamese and Korean. As needed, publications are translated into 23 different languages. A one-stop-shop multilingual webpage was created in 2008. This site enables taxpayers to find information about BOE, easily access translated forms and publications, find sales and use tax classes taught in multiple languages and get multilingual assistance. The most popular online seminars are also translated into the four core languages and the audio versions will be released soon. BOE also offers one-on-one assistance to taxpayers in other languages upon request through a network of bilingual BOE employees.

**Employee Communication**

A high priority is keeping BOE employees informed of important issues, concerns and policies in a timely way. One of the most effective means of employee communication is through all employee emails sent from the Executive Director. In 2009 there were 60 all employee or all headquarter employee emails sent on issues related to the headquarters building, budget issues and other helpful information for employees. The Administration department also often sends personnel or payroll related information through all employee emails.

**Intranet**

An updated intranet site was unveiled for employees in February 2010. This intranet site boasts a wealth of information presented in a more user friendly format. The Executive Director also posts a monthly article on the intranet to inform employees about pertinent happenings at the Agency and information about the status of the headquarters building. A link for employees to contact the Director to provide input or suggestions is also included in the article.

**Executive Director Solicitations for Input**

A recent undertaking at BOE was the imposition of a program to solicit ideas from all BOE employees for ways to save costs and improve efficiencies. In February 2010, the Director personally solicited cost savings ideas from staff to include in this 90 day project. He received over 400 responses. Many of those responses included ideas that have been implemented or passed along to major project initiative managers to incorporate into ongoing long-term projects.

**OrgPlus**

With the implementation of OrgPlus employees now have the opportunity to view “real time” organizational information throughout the agency. Employees can also view a variety of information related to a person or position such as the organizational section/unit, reporting relationship (who reports to who), telephone number and physical location. In addition, if an employee is seeking a career change or advancement they can easily access classification, salary ranges and vacant position information. With future enhancements, eventually position duty statements will also be available. OrgPlus has proven to be an innovative tool that assists in providing employees information at their fingertips and also consolidates and centralizes organizational structure information.

## **The Future**

To enhance future transparency for both internal and external customers, the Board of Equalization will aggressively build and strengthen our website and our communication efforts. The BOE will continue to optimize technology using the web, social media, and other cutting edge technology as it becomes available.

For those documents that have not yet been made available to the public, we are looking at ways to increase transparency while continuing to protect taxpayer confidentiality. Some examples of documents being considered for potential posting where the public interest would be better served include:

- Program departmental policy memos
- Ops Memos in their entirety
- Audit Program Management Guidelines
- Compliance Policy management Guidelines
- All Legal Opinions

Additionally, eservices offers us an opportunity to expand the use of technology to make our tax administration and collection efforts more open to taxpayers. As we improve our IT systems, we will have more opportunities to give taxpayers real-time access to their own tax information as well as allow staff easier access to the data necessary to complete tax administration tasks.

The Board of Equalization Strategic Plan presents the goals and vision that allow us to continue to use new technologies and look for all opportunities to meet the needs of taxpayers and the public through transparent means.